

### **Amendments to the Claims**

1. (Currently amended) A ~~transparent~~ coating material for confectionery/bakery use comprising as main components an oil and fat and a sugar, which contains coarse particles of a solid component other than the oil and fat having a particle size of 50  $\mu\text{m}$  or more, wherein the content of a solid fat in said oil and fat is 45% or more at 20°C and 15% or less at 35°C, ~~and~~ said sugar has a particle size of 70  $\mu\text{m}$  to about 1 mm, and said coating material is transparent.
2. (Original) The coating material for the confectionery/bakery use according to Claim 1, wherein the amount of a component having a particle size of 50  $\mu\text{m}$  or less in the solid component other than the oil and fat is 20% by weight or less based on the solid component other than the oil and fat.
3. (Previously presented) The coating material for the confectionery/bakery use according to Claim 1, wherein the water content is 5% by weight or less based on the total weight of the coating material for the confectionery/bakery use.
4. (Cancelled)
5. (Previously presented) The coating material for the confectionery/bakery use according to Claim 1, which contains, in the oil and fat, 70% or more of a laurin oil and fat and 20% or less of a total of SU2 and U3, whose content of a solid fat is 75 to 90% at 10°C, 70 to 85% at 20°C and 15 to 35% at 30°C.
6. (Previously presented) The coating material for the confectionery/bakery use according to Claim 1, wherein the amount of the oil and fat is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

7. (Previously presented) The coating material for the confectionery/bakery use according to Claim 1, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

8. (Previously presented) A process for producing the coating material for the confectionery/bakery use according to Claim 1, which comprises heating raw materials comprising as main components the oil and fat and the sugar, which contain coarse particles of a solid component other than the oil and fat having a particle size of 50  $\mu\text{m}$  or more, to above a temperature at which the oil and fat melt, and then solidifying the resulting mixture without substantial decrease of the particle size of the solid component other than oil and fat.

9. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 1 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.

10. (Previously presented) The process for producing a coated confectionery or bakery product according to Claim 9, wherein the confectionery product is frozen deserts or refrigerated confectionaries, or the bakery product is cream puffs, doughnuts or breads.

11. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, wherein the water content is 5% by weight or less based on the total weight of the coating material for the confectionery/bakery use.

12. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, wherein the content of a solid fat in the oil and fat at 20  $^{\circ}\text{C}$  is 45% or more, and the content of the solid fat at 35  $^{\circ}\text{C}$  is 15% or less.

13. (Previously presented) The coating material for the confectionery/bakery use according to Claim 3, wherein the content of a solid fat in the oil and fat at 20°C is 45% or more, and the content of the solid fat at 35°C is 15% or less.

14. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, which contains, in the oil and fat, 70% or more of a laurin oil and fat and 20% or less of a total of SU2 and U3, whose content of a solid fat is 75 to 90% at 10°C, 70 to 85% at 20°C and 15 to 35% at 30°C.

15. (Previously presented) The coating material for the confectionery/bakery use according to Claim 3, which contains, in the oil and fat, 70% or more of a laurin oil and fat and 20% or less of a total of SU2 and U3, whose content of a solid fat is 75 to 90% at 10°C, 70 to 85% at 20°C and 15 to 35% at 30°C.

16. (Cancelled)

17. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, wherein the amount of the oil and fat is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

18. (Previously presented) The coating material for the confectionery/bakery use according to Claim 3, wherein the amount of the oil and fat is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

19. (Cancelled)

20. (Previously presented) The coating material for the confectionery/bakery use according to Claim 5, wherein the amount of the oil and fat is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

21. (Previously presented) The coating material for the confectionery/bakery use according to Claim 2, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

22. (Previously presented) The coating material for the confectionery/bakery use according to Claim 3, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

23. (Cancelled)

24. (Previously presented) The coating material for the confectionery/bakery use according to Claim 5, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

25. (Previously presented) The coating material for the confectionery/bakery use according to Claim 6, wherein the amount of the sugar is 25 to 75% by weight based on the coating material for the confectionery/bakery use.

26. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 2 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.

27. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 3 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.

28. (Cancelled)

29. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 5 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.

30. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 6 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.

31. (Previously presented) A process for producing a coated confectionery or bakery product, which comprises heating the coating material for the confectionery/bakery use according to Claim 7 to above a temperature at which the oil and fat melt, coating the resulting material on a confectionery or bakery product and then solidifying the oil and fat component.

32. (Cancelled)